keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

SCHEDULE II.

Profession Tax Assessment.

(*Rule 5*).

.....Town Municipality.

Divison No. .....

Sl. No.	Name of party	Assessment in previous year No. Amount Rs.	Occupation and address	Monthly or annual income or other basis of assessment	Proposed assessment Class.	Amount-Rs.	Number

5489

Notification dated 10th March 1958.

Under Section 62 of the Mysore Town Municipalities Act, 1951.

No. H.C. 97—52-53. It is hereby notified for the information of the public of Madhugiri Town that the Town Municipal Council, Madhugiri, have, at their meeting held on 30th January 1953, resolved to introduce the Model Rules framed by Government in their Notification No. L. 9392—Ml. 152-52-4, dated Bangalore, 17th September 1952, for the levy of and recovery of rate on buildings and land on the basis of rental value.

A copy of the model rules is also put up on the Notice Board of this office for inspection by the public. Any inhabitant of the town objecting to the adoption of these model rules may prefer his objection in writing to the President, within one month from the date of publication of this Notification. Any objection or suggestion received after the due date will not be taken into consideration.

Rules for the levy and recovery of rate on building and lands on the basis of rental value framed under Section 61 (b) (1) of the Mysore Town Municipalities Act, 1951.

1. A rate on buildings and land shall be levied in the Municipalities for municipal purposes. The rate on the following basis shall be payable on the dates indicated hereunder.

(*a*) Six per cent on the annual letting value payable in 2 equal instalments in advance in April and October every year.

2. *How rates may be collected.*—The rates imposed by these rules shall be collected by the Municipality departmentally.

3. *Remissions.*—Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Municipal Council in cases in which the Municipal Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man.

4. *Claims for Refund when Not Entertainable.*—No claim for refund of any sum paid to the Municipality on account of rates on buildings or lands shall be entertained, unless application therefor is made in writing within ninety days, after the expiry of the year to which the claim relates.

5. *Payment of Refund when not to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of the notice of the refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

6. *Order for Payment of Refund to be written on the Bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule A and signed by the President.

7. *Entry in the Assessment List on Sub-Division.*—Where any property is sub-divided on application being made to the Municipal Council intimating such sub-division, the Municipal Council shall, unless they see any objection to the same, cause each sub-division to be entered in the assessment list as if it was a separate property.

8. *How Bills Prepared and Issued.*—All bills under section 92 (1) shall be prepared from the Assessment list and from information obtained by process in accordance with bye-laws framed under Section 48 (1) (i) and shall be issued under the signature of the President or other officer authorised by the President.

9. *Suspension of process for recovery when Notice of Vacancy received.*—When a notice of vacancy has been received under Section 79 process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed in the notice.

10. *Owner should given Notice of Re-occupation.*—When an owner has given notice of vacancy, he shall also give notice in writing to the President within fifteen days of the date of subsequent re-occupation and failing this, he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period.

11. *Notice Fees.*—For every notice of demand issued under sub-section (3) of Section 92 of the Act fees shall be levied at the following rates :—

A fee of one anna if the amount due is less than Rs. 5

A fee of two annas if the amount due is not less than Rs. 5 but less than Rs. 10.

A fee of four annas if the amount due is not less than Rs. 10 but less than Rs. 50.

A fee of six annas if the amount due is not less than Rs. 50 but less than Rs. 100.

A fee of eight annas if the amount due is not less than Rs. 100 and over.

12. *Warrant Fees.*—For every distraint made under Sub-section (5) of Section 93 of the Act, fees shall be levied at the following rates:—

A fee of four annas if the amount distrained for is less than Rs. 5. A fee of six annas, if the amount distrained is not less than Rs. 5 but less than Rs. 10.

A fee of eight annas, if the amount distrained for is not less than Rs. 10 but less than Rs. 25.

A fee of rupee one if the amount distrained for is not less than Rs. 25 but less than Rs. 50.

A fee of rupees two if the amount distrained for is not less than Rs. 50 but less than Rs. 75.

A fee of rupees three if the amount distrained for is not less than Rs. 75 but less than Rs. 100.

A fee of rupees five if the amount distrained for is not less than Rs. 100 and over.

When persons are kept in charge of property distrained an additional fee of four annas per peon for each day shall be levied.

13. *Maintenance.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-section (5).

Serial No.	Description of Live-stock	Cost for the supply of fodder and water for each head of live-stock per day or fraction of a day Rs. a. p.
1	Elephant	3 0 0
2	Camel	1 0 0
3	Buffalo	
4	Buffalo Calf	0 4 0
5	Bullock or cow	0 2 0
6	Heifer or calf	0 4 0
7	Goat and sheep	0 1 0
8	Kid	0 1 0
9	Horse	0 4 0
10	Fowl	0 2 0
11	Donkey (either young or grown)	0 1 0
12	Pig	0 1 0
13	Birds of all kinds	0 1 0

Provided that no rate shall be charged where the owner of such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

14. The Revenue Inspector if any or any officer of the Municipality authorised by the President is authorised to receive Municipal dues under these rules.

15. *Under Section 46 (1) when Municipal dues may be written off.*—Arrears of the tax may be written off as irrecoverable if, after it has been outstanding for at least a year, in the case of a sum less than Rs. 5 and three years in other cases, the Municipal Council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sums due cannot be recovered within any reasonable time or by any legal process.

16. *Exemptions.*—In the following cases no tax shall be levied:—

(1) Building set apart for the occupation of His Highness the Rajapramukh of Mysore.

(2) Any building or portion of a building belonging to Government and used solely for public purposes and not used or intended to be used for residential purposes or for purpose of profit, or of any building or portion of a building belonging to the Central Government.

(3) Any building or a portion of a building used as a place of public worship or used for a charitable purpose but not for residential purpose.

(4) Buildings which are the property of the Municipality.

SCHEDULE A.

District				Refund Bill	
Number of payees	Name of payee	Amount of refund	Grounds of refund	Date on which the amount claimed is credited in the Treasury accounts	The head of accounts under which it is credited

Certified that the amounts have been credited in the accounts shown as above.

M. GOVINDA SETTY,
President.

1895

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, HEGGADDEVANKOTE TOWN.

Notification dated 14th March 1953.

No. O.C. 55—52-53. Under Section 48 (3) of the Mysore Town Municipalities Act 1951, it is hereby notified for the information of the public of Heggaddevankote Town, that the Municipal Council have resolved at their special meeting held on 7th March 1952 to introduce the undermentioned bye-laws and model rules under section noted against each bye-law and rule and also the levy of octroi duty on the undermentioned articles at the rates specified against them, when brought into the limits of Heggaddevankote Town for local consumption.

The draft bye-laws and model rules are kept in the office for inspection by the public on all working days during office hours.

Any inhabitant of Heggaddevankote Town objecting to the adoption of these bye-laws and model rules, and the levy of octroi duty, or desires giving suggestions with respect of the above, may prefer his objections in writing to the President, within one month of this notification. Any objection or suggestion received after the date will not be taken into consideration.

1. Rules for the levy and recovery of stand fees on buses arriving at the Bus stand at Heggaddevankote as per model rules framed by Government Notification No. L. 768—Ml. 92-52-96—12th April 1952 and proposed to be adopted by this municipality are also included.

2. Rules for the levy and recovery of lighting tax under Section 46 (i) (b) of the Town Municipalities Act 1951 and as per model rules framed by Government Notification No. L. 14232—Ml. 153-52-16, dated 24th November 1952.

3. Rules for levy and collection of tax on shops and other places where business or profession is carried on for purpose of profit, etc., under Section 46 (1) (h) on Town Municipal Act 1951 and as per model rules, framed and published by Government in Notification No. L. 12913—Ml. 152-52-13. dated 14th November 1952 and certain proposition adopted by the Council.

4. Rules for regulating the collection of the duty on transfer of immovable property situated within the limits of Heggaddevankote Town. Under Section 46 (1) (h) of Town Municipal Act 1951 and as per model rules framed and published by Government in Notification No. L. 10749—Ml. 82-51-12, dated 4th January 1952.

DETAILS OF FRESH IMPOSITION OF OCTROI.

	Name of Articles	Rate of Octroi proposed to be levied, Rs, a, p,	
1	Coffee, seeds, powder and tea ...	1 9 0	per cent ad valorem
2	Iron and steel or articles made therefrom, including machinery parts.	1 0 0	do
3	Soaps of all kinds	2 0 0	do
4	Match-box	0 1 0	per gross and fraction,

H. B. LINGANNAIAH, *President.*

1890

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MADDUR.

Notification dated 5th March 1953.

No. H. C. ...52-53. Under Section 62, read with Section 461 (h) of the Mysore Town Municipalities Act, 1951, it is hereby notified for the information of the inhabitants of Maddur Municipality that the Municipal Council have resolved at their meeting held on 28th February 1953 that the undermentioned Model Rules framed by Government be adopted and introduced in the Municipality. The important modifications are noted against each. Copies of the rules are available for inspection in the Municipal Office and may be seen on any working day during office hours.

Any person objecting to the same may prefer his objection in writing to the undersigned within one month from the date of this notification. Objections received after the prescribed time will not be considered.

1. Rules for the levy and recovery of rate on buildings and lands.	The existing mode of levy on market value basis is continued.
2. Rules for the levy and recovery of lighting-tax.	The present rate of levy is continued.
3. Rules for the levy and recovery of water-tax.	A water tax at the rate of 4 annas per rupee on Mohatarfe tax has been newly proposed.

.....
President.

1926

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, BIRUR.

Notification dated 27th February 1953.

No. H. C. 110—52-53. It is hereby notified for the information of the public of Birur Town that the Town Municipal Council, Birur Town, have resolved at their meeting held on 26th February 1953, to bring into force in this Municipality the draft rules and bye-laws for regulating the use of any place as a hotel, restaurant, eating house, coffee house or bakery, boarding house or lodging house, or sweetmeat shop or for the manufacture of ice or aerated waters in Birur Town, as amended here to be framed by them under Section 46(1) (4) of the Mysore Town Municipalities Act, 1951.

The draft rules and bye-laws are also kept in the office for inspection by the public on all working days during the office hours. Any inhabitant of this town objecting to the adoption of these rules and bye-laws may prefer his objection in writing to the President within one month from the date of publication of this notification. Any objection or suggestion received after the due date will not be taken into consideration.

Draft rules framed under section 46(i) (h) of the Mysore Town Municipalites Act, 1951, prescribing the fees to be charged for licenses granted for the use of any place as hotel, restaurant, eating house, coffee house, or bakery, boarding house or lodging house, ice or aerated waters, the time at which and the mode in which the same shall be levied or payable and for granting refunds, etc., fees shall be